10

15

20

## ABSTRACT OF THE DISCLOSURE

A semiconductor device and a method of manufacturing the semiconductor device, which semiconductor device comprises grooves formed on a main surface of a semiconductor substrate, silicon oxide films embedded in insides of the grooves, a first active region surrounded by the grooves and disposed on a first portion of the main surface of the semiconductor substrate, a first field effect transistor having a first gate oxide film formed on a main surface of the first active region, a second active region surrounded by the grooves and disposed on a second part on the main surface of the semiconductor substrate, and a second field effect transistor having a second gate oxide film, having a thickness different from that of the first gate oxide film, formed on a main surface of the second active region, wherein end shapes of the first active region and second active region are the same, by which drops of the silicon oxide films in the grooves along edges of the grooves do not occur.